IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

SPECIAL CIVIL APPLICATION No. 3245 of 2005

For Approval and Signature:

HONOURABLE MR.JUSTICE M.R. SHAH

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1 Whether Reporters of Local Papers may be allowed to see the judgment ?

2 To be referred to the Reporter or not ?

3 Whether their Lordships wish to see the fair copy of the judgment ?

4 Whether this case involves a substantial question of law as to the interpretation of the constitution of India, 1950 or any order made thereunder ?

5 Whether it is to be circulated to the civil judge ?

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AMBAR CINEMA THROUGH MANAGER - Petitioner(s)

Versus

PRESCRIBED OFFICER AND DIVISIONAL DY.COMMISSIONER OF & 2 - Respondent(s)

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Appearance :

MR ANSHIN H DESAI for Petitioner(s) : 1,
MS. ARCHNA RAWAL, ASST. GOVERNMENT PLEADER for Respondent(s) : 1 - 3.

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CORAM : HONOURABLE MR.JUSTICE M.R. SHAH

Date : 22/11/2005

ORAL JUDGMENT

1.In this petition under Articles 226 and 227 of the Constitution of India, the petitioner has challenged the legality and validity of the order dated 6.11.2004 passed by the Commissioner of Entertainment Tax,

Gandhinagar in dismissing the Revision Application and confirming the order passed by the respondent No.1 dated 24.10.1997 as well as the order passed by the Collector of Entertainment Tax, Rajkot dated 24.10.2003.

2. Shri A.H.Desai, learned advocate appearing on behalf of the petitioner has submitted that there were group of matters being Special Civil Application No.9021 of 2004 and other cognate matters, which were filed along with the present Special Civil Application and some of the matters came to be filed along with the present Special Civil Application and the aforesaid Special Civil Application, came to be disposed of by way of remand by the learned Single Judge of this Court (Coram : Hon'ble Mr. Justice K.S.Jhaveri, J.) by its order dated 22.9.2005, which is not disputed by Ms. Archna Rawal, learned AGP.

3. For the reasons stated in the judgment and order dated 22.9.2005 passed in Special Civil Application No.9021 of 2004 and other cognate matters, the impugned orders passed by the Revisional Authority i.e. Commissioner of Entertainment Tax, Gandhinagar dated 6.11.2004 is

hereby quashed and set aside and the matter is remanded to the Revisional Authority for deciding the same afresh on all the grounds including the grounds stated in the judgment and order passed by the learned Single Judge dated 22.9.2005 passed in Special Civil Application No.9021 of 2004.

4. With these observations, the present Special Civil Application is disposed of. Rule is made absolute to the aforesaid extent, however, there will be no order as to costs.

5. The Office is directed to annex the copy of the judgment and order dated 22.9.2005 passed in Special Civil Application No.9021 of 2004 along with the copy of this order as part of this order so that the Revisional Authority can consider the said judgment and order as stated herein above.

(M.R.SHAH, J.)

kdc.